



# WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

ELROY MUNICIPAL ELECTRIC AND WATER UTILITY

1717 OMAHA ST  
ELROY, WI 53929-1251

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For the Year Ended: DECEMBER 31, 2021

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TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

Violation of any provision of the Public Service Commission of Wisconsin, Chapter SPS 11.01, of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

Filed: 04/25/2022

Water Service Started Date: 06/08/1899

DNR Public Water System ID: 72901224

Safe Drinking Water Information System (SDWIS) Total Population Served: 1442

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I **Carole Brown, City Administrator** of **ELROY MUNICIPAL ELECTRIC AND WATER UTILITY**, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **3/31/2022**

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**Identification and Ownership - Contacts**

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**Utility employee in charge of correspondence concerning this report**

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Name: Geena Skowronski

Title: Utility Clerk

Mailing Address: 1717 Omaha Street  
Elroy, WI 53929

Phone: (608) 462-2400

Email Address: gskowronski@elroywi.com

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**Accounting firm or consultant preparing this report (if applicable)**

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Name: Melanie Lendosky

Title: Audit Manager

Mailing Address: Johnson Block & Company, Inc.  
1315 Bad Axe Court  
Viroqua, WI 54665

Phone: (888) 308-8281

Email Address: mlendosky@johnsonblock.com

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**Name and title of utility General Manager (or equivalent)**

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Name: Carole Brown

Title: City Administrator

Mailing Address: 1717 Omaha Street  
Elroy, WI 53929

Phone: (608) 462-2400

Email Address: cbrown@elroywi.com

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**Outside contractor responsible for utility operations (if applicable)**

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Name:

Title:

Mailing Address:

Phone:

Email Address:

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**President, chairman, or head of utility commission/board or committee**

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Name: Ed Mendum

Title: President

Mailing Address: 1717 Omaha Street  
Elroy, WI 53929

Phone: (608) 462-2400

Email Address: cbrown@elroywi.com

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**Contact person for cybersecurity issues and events**

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Name: Carole Brown

Title: City Administrator

Mailing Address: 1717 Omaha Street  
Elroy, WI 53929

Phone: (608) 462-2400

Email Address: cbrown@elroywi.com

## Identification and Ownership - Contacts

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## Identification and Ownership - Governing Authority and Audit Information

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**Utility Governing Authority**

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

**Audit Information**

Are utility records audited by individuals or firms other than utility employees?  Yes  No

Date of most recent audit report: 06/03/2021

Period covered by most recent audit: 01/01/2021-12/31/2021

**Individual or firm, if other than utility employee, auditing utility records**

Name: Melanie Lendosky

Title: Manager

Organization Name: Johnson Block & Company, Inc.

USPS Address: 1315 Bad Axe Court

City State Zip Viroqua, WI 54665

Telephone: (888) 308-8281

Email Address: mlendosky@johnsonblock.com

**Report Preparation**

**If an accounting firm or consultant assists with report preparation, select the type of assistance provided**

Audit

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## Identification and Ownership - Contract Operations

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**Do you have any contracts?**

Are any of the Utility's administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and /or current year (i.e., utility billing is done by another entity)?

**NO**

## Workforce Diversity

- g Decimal numbers for part time employees are acceptable values for this schedule. Please enter part time employees as a decimal based on the number of hours worked/2080 hours for a fiscal year. An employee who works 30% of full time would be recorded as .30.
- g Use the Footnotes feature to provide an explanation for any variance with the number of employees listed in Schedule F-06 and information about how many staff are part-time employees.
- g Staff classification of various employment categories can vary from utility to utility. Use the Footnotes feature to provide information about how the utility defines these categories. Additional information on classifying employees can be found in the help document.

Category (a)	Employee Count			
	Total (b)	Management (c)	Executive Leadership (d)	
Total Utility Employees	12.00	3.00	0.00	1
Women	2.00	1.00	0.00	2
Minorities	0.00	0.00	0.00	3
Veterans	1.00	1.00	0.00	4



### Income Statement

Description (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			1
Operating Revenues (400)	2,466,791	2,310,977	2
<b>''CdYfUj]b[ '9I dYbgYg.</b>			3
Operation and Maintenance Expense (401-402)	1,661,830	1,707,630	4
Depreciation Expense (403)	326,784	317,097	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	196,173	204,038	7
<b>''HcHJ' CdYfUj]b[ '9I dYbgYg</b>	<b>2,184,787</b>	<b>2,228,765</b>	8
<b>''BYhCdYfUj]b[ 'bWta Y</b>	<b>282,004</b>	<b>82,212</b>	9
Income from Utility Plant Leased to Others (412-413)			10
<b>''I H] ]miCdYfUj]b[ 'bWta Y</b>	<b>282,004</b>	<b>82,212</b>	11
<b>OTHER INCOME</b>			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	410	2,060	16
Miscellaneous Nonoperating Income (421)	11,412	24,488	17
<b>''HcHJ' CH Yf 'bWta Y</b>	<b>11,822</b>	<b>26,548</b>	18
<b>''HcHJ' 'bWta Y</b>	<b>293,826</b>	<b>108,760</b>	19
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			20
Miscellaneous Amortization (425)	(8,813)	(8,813)	21
Other Income Deductions (426)	102,555	101,805	22
<b>''HcHJ' A]gW' UbYci g' bWta Y 8 YXi W]cbg</b>	<b>93,742</b>	<b>92,992</b>	23
<b>''bWta Y 6 YZfY 'bhY Ygh7 \ Uf[ Yg</b>	<b>200,084</b>	<b>15,768</b>	24
<b>INTEREST CHARGES</b>			25
Interest on Long-Term Debt (427)	68,489	76,180	26
Amortization of Debt Discount and Expense (428)	17,505	19,380	27
Amortization of Premium on Debt--Cr. (429)			28
Interest on Debt to Municipality (430)	0	0	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
<b>''HcHJ' 'bhY Ygh7 \ Uf[ Yg</b>	<b>85,994</b>	<b>95,560</b>	32
<b>''BYh' bWta Y</b>	<b>114,090</b>	<b>(79,792)</b>	33
<b>EARNED SURPLUS</b>			34
Unappropriated Earned Surplus (Beginning of Year) (216)	5,314,643	5,394,435	35
Balance Transferred from Income (433)	114,090	(79,792)	36
Miscellaneous Credits to Surplus (434)			37
Miscellaneous Debits to Surplus--Debit (435)			38
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<b>''HcHJ' I bUddfcdf]UHx' 9UfbYX' Gi fd' i g' 9bX' cZMYU' fE% L</b>	<b>5,428,733</b>	<b>5,314,643</b>	41

## Income Statement Account Details

- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g If amount of Contributed Plant - Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service - Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				1
<b>Operating Revenues (400)</b>				2
Derived	2,466,791		2,466,791	3
<b>Total (Acct. 400)</b>	<b>2,466,791</b>	<b>0</b>	<b>2,466,791</b>	4
<b>Operation and Maintenance Expense (401-402)</b>				5
Derived	1,661,830		1,661,830	6
<b>Total (Acct. 401-402)</b>	<b>1,661,830</b>	<b>0</b>	<b>1,661,830</b>	7
<b>Depreciation Expense (403)</b>				8
Derived	326,784		326,784	9
<b>Total (Acct. 403)</b>	<b>326,784</b>	<b>0</b>	<b>326,784</b>	10
<b>Amortization Expense (404-407)</b>				11
Derived	0		0	12
<b>Total (Acct. 404-407)</b>	<b>0</b>	<b>0</b>	<b>0</b>	13
<b>Taxes (408)</b>				14
Derived	196,173		196,173	15
<b>Total (Acct. 408)</b>	<b>196,173</b>	<b>0</b>	<b>196,173</b>	16
<b>TOTAL UTILITY OPERATING INCOME</b>	<b>282,004</b>	<b>0</b>	<b>282,004</b>	17
<b>OTHER INCOME</b>				18
<b>Income from Merchandising, Jobbing and Contract Work (415-416)</b>				19
Derived	0	0	0	20
<b>Total (Acct. 415-416)</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Interest and Dividend Income (419)</b>				22
Electric Interest Income	260		260	23
Water interest income	150		150	24
<b>Total (Acct. 419)</b>	<b>410</b>	<b>0</b>	<b>410</b>	25
<b>Miscellaneous Nonoperating Income (421)</b>				26
Contributed Plant - Electric		11,412	11,412	27
Contributed Plant - Water			0	28
Impact Fees - Water			0	29
<b>Total (Acct. 421)</b>	<b>0</b>	<b>11,412</b>	<b>11,412</b>	30
<b>TOTAL OTHER INCOME</b>	<b>410</b>	<b>11,412</b>	<b>11,822</b>	31
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				32
<b>Miscellaneous Amortization (425)</b>				33
Regulatory Liability (253) Amortization	(8,813)		(8,813)	34
<b>Total (Acct. 425)</b>	<b>(8,813)</b>	<b>0</b>	<b>(8,813)</b>	35
<b>Other Income Deductions (426)</b>				36
Depreciation Expense on Contributed Plant - Electric		38,862	38,862	37
Depreciation Expense on Contributed Plant - Water		63,693	63,693	38
<b>Total (Acct. 426)</b>	<b>0</b>	<b>102,555</b>	<b>102,555</b>	39

## Income Statement Account Details

- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g If amount of Contributed Plant - Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service - Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	<b>(8,813)</b>	<b>102,555</b>	<b>93,742</b>	40
<b>INTEREST CHARGES</b>				41
<b>Interest on Long-Term Debt (427)</b>				42
Derived	68,489		68,489	43
<b>Total (Acct. 427)</b>	<b>68,489</b>	<b>0</b>	<b>68,489</b>	44
<b>Amortization of Debt Discount and Expense (428)</b>				45
Amortization of debt discount	3,422		3,422	46
Deferred loss on refinancing	14,083		14,083	47
<b>Total (Acct. 428)</b>	<b>17,505</b>	<b>0</b>	<b>17,505</b>	48
<b>Interest on Debt to Municipality (430)</b>				49
Derived	0		0	50
<b>Total (Acct. 430)</b>	<b>0</b>	<b>0</b>	<b>0</b>	51
<b>Other Interest Expense (431)</b>				52
Derived	0		0	53
<b>Total (Acct. 431)</b>	<b>0</b>	<b>0</b>	<b>0</b>	54
<b>TOTAL INTEREST CHARGES</b>	<b>85,994</b>	<b>0</b>	<b>85,994</b>	55
<b>NET INCOME</b>	<b>205,233</b>	<b>(91,143)</b>	<b>114,090</b>	56
<b>EARNED SURPLUS</b>				57
<b>Unappropriated Earned Surplus (Beginning of Year) (216)</b>				58
Derived	2,476,688	2,837,955	5,314,643	59
<b>Total (Acct. 216)</b>	<b>2,476,688</b>	<b>2,837,955</b>	<b>5,314,643</b>	60
<b>Balance Transferred from Income (433)</b>				61
Derived	205,233	(91,143)	114,090	62
<b>Total (Acct. 433)</b>	<b>205,233</b>	<b>(91,143)</b>	<b>114,090</b>	63
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>	<b>2,681,921</b>	<b>2,746,812</b>	<b>5,428,733</b>	64

## Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
<b>Revenues</b>						1
Revenues (account 415)	0	0			<b>0</b>	2
<b>Cost and Expenses of Merchandising, Jobbing and Contract Work (416)</b>						3
Cost of merchandise sold	0	0			<b>0</b>	4
Payroll	0	0			<b>0</b>	5
Materials	0	0			<b>0</b>	6
Taxes	0	0			<b>0</b>	7
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	8
<b>Net Income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	9

## Revenues Subject to Wisconsin Remainder Assessment

g If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).  
 Admin. Code Ch. PSC 5.

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	483,255	1,983,536			2,466,791	1
Less: interdepartmental sales	0	12,497			12,497	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>483,255</b>	<b>1,971,039</b>	<b>0</b>	<b>0</b>	<b>2,454,294</b>	<b>6</b>

### Distribution of Total Payroll

- g Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- g Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- g The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- g Provide additional information in the schedule footnotes when necessary.
- g Please see the help guide for examples of how to break out shared costs.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	82,543		<b>82,543</b>	1
Electric operating expenses	171,736		<b>171,736</b>	2
Gas operating expenses			<b>0</b>	3
Heating operating expenses			<b>0</b>	4
Sewer operating expenses			<b>0</b>	5
Merchandising and jobbing			<b>0</b>	6
Other nonutility expenses			<b>0</b>	7
Water utility plant accounts			<b>0</b>	8
Electric utility plant accounts			<b>0</b>	9
Gas utility plant accounts			<b>0</b>	10
Heating utility plant accounts			<b>0</b>	11
Sewer utility plant accounts			<b>0</b>	12
Accum. prov. for depreciation of water plant			<b>0</b>	13
Accum. prov. for depreciation of electric plant			<b>0</b>	14
Accum. prov. for depreciation of gas plant			<b>0</b>	15
Accum. prov. for depreciation of heating plant			<b>0</b>	16
Accum. prov. for depreciation of sewer plant			<b>0</b>	17
Clearing accounts			<b>0</b>	18
All other accounts			<b>0</b>	19
<b>Total Payroll</b>	<b>254,279</b>	<b>0</b>	<b>254,279</b>	20

### Full-Time Employees (FTE)

g Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest hundredth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

g Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	1.6	1
Electric	2.5	2
Gas		3
Sewer		4

### Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>ASSESTS AND OTHER DEBITS</b>			1
<b>UTILITY PLANT</b>			2
Utility Plant (101)	15,598,251	15,552,166	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	8,306,397	7,918,591	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
<b>BYhil H]mD'Ubh</b>	<b>7,291,854</b>	<b>7,633,575</b>	7
<b>OTHER PROPERTY AND INVESTMENTS</b>			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	373,119	358,748	13
Depreciation Fund (126)	93,487	93,432	14
Other Special Funds (128)	390,017	389,790	15
<b>HcHU' CA Yf DfcdYfmiUbX' =bj Ygfa Ybtg</b>	<b>856,623</b>	<b>841,970</b>	16
<b>CURRENT AND ACCRUED ASSETS</b>			17
Cash (131)	28,274	51,548	18
Special Deposits (134)	0	0	19
Working Funds (135)	10	10	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	25,799	25,799	22
Customer Accounts Receivable (142)	244,526	232,437	23
Other Accounts Receivable (143)	6,627	27,038	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	3,234	3,234	26
Plant Materials and Operating Supplies (154)	205,327	194,663	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	23,584	26,771	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	95,316	45,454	34
<b>HcHU' 7 i ffYbhiUbX' 5 VWfi YX' 5 ggYfg</b>	<b>632,697</b>	<b>606,954</b>	35
<b>DEFERRED DEBITS</b>			36
Unamortized Debt Discount and Expense (181)	47,221	64,726	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	6,113	55,975	42
<b>HcHU' 8 YZffYX' 8 YV]fg</b>	<b>53,334</b>	<b>120,701</b>	43
<b>HCH5 @5 GG9 HG' 5 B8 'CH&lt; 9F ' 896 #HG</b>	<b>8,834,508</b>	<b>9,203,200</b>	44



### Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>LIABILITIES AND OTHER CREDITS</b>			1
<b>PROPRIETARY CAPITAL</b>			2
Capital Paid in by Municipality (200)	785,146	785,146	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	5,428,733	5,314,643	5
<b>“HcHJ” DfcdfjYUfm7 UdJkU</b>	<b>6,213,879</b>	<b>6,099,789</b>	6
<b>LONG-TERM DEBT</b>			7
Bonds (221)	2,327,467	2,824,306	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	30,000	40,000	10
<b>“HcHJ” @cb[ !HYfa 8 YVh</b>	<b>2,357,467</b>	<b>2,864,306</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	106,772	103,367	14
Payables to Municipality (233)	81,154	51,053	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	24,660	26,566	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	32,149	30,899	20
<b>“HcHJ” 7i ffYbhUbX’5 VWw! YX’ @UV] jYg</b>	<b>244,735</b>	<b>211,885</b>	21
<b>DEFERRED CREDITS</b>			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	18,427	27,220	25
<b>“HcHJ” 8 YZffYX’7 fYX]Jg</b>	<b>18,427</b>	<b>27,220</b>	26
<b>OPERATING RESERVES</b>			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
<b>“HcHJ” CdYfUjbl’ F YgYfj Yg</b>	<b>0</b>	<b>0</b>	32
<b>“HCH5 @@56 =@H9 G’5 B8’ CH&lt;9F’7 F98 +HG</b>	<b>8,834,508</b>	<b>9,203,200</b>	33

## Net Utility Plant

g Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
<b>First of Year</b>					1
Total Utility Plant - First of Year	7,532,974	8,019,192	0	0	2
	<b>7,532,974</b>	<b>8,019,192</b>	<b>0</b>	<b>0</b>	3
<b>Plant Accounts</b>					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,803,222	6,802,342			5
Utility Plant in Service - Contributed Plant (101.2)	2,765,849	1,226,838			6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)					11
<b>Total Utility Plant</b>	<b>7,569,071</b>	<b>8,029,180</b>	<b>0</b>	<b>0</b>	12
<b>Accumulated Provision for Depreciation and Amortization</b>					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,066,502	4,992,298			14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	783,252	464,345			15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
<b>Total Accumulated Provision</b>	<b>2,849,754</b>	<b>5,456,643</b>	<b>0</b>	<b>0</b>	21
<b>Accumulated Provision for Depreciation and Amortization</b>					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	26
<b>Net Utility Plant</b>	<b>4,719,317</b>	<b>2,572,537</b>	<b>0</b>	<b>0</b>	27

## Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

- g Report the amounts charged in the operating sections to Depreciation Expense (403).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- g Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	1,965,031	4,808,518	0	0	6,773,549	1
<b>Credits during year</b>						2
Charged Depreciation Expense (403)	108,406	218,378			326,784	3
Depreciation Expense on Meters Charged to Sewer	5,799				5,799	4
Salvage		4,701			4,701	5
<b>Total credits</b>	<b>114,205</b>	<b>223,079</b>	<b>0</b>	<b>0</b>	<b>337,284</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	12,734	39,299			52,033	8
Cost of Removal					0	9
<b>Total debits</b>	<b>12,734</b>	<b>39,299</b>	<b>0</b>	<b>0</b>	<b>52,033</b>	10
<b>Balance end of year (111.1)</b>	<b>2,066,502</b>	<b>4,992,298</b>	<b>0</b>	<b>0</b>	<b>7,058,800</b>	11

## Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

- g Report the amounts charged in the operating sections to Other Income Deductions (426).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- g Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	719,559	425,483	0	0	1,145,042	1
<b>Credits during year</b>						2
Charged Other Income Deductions (426)	63,693	38,862			102,555	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
<b>Total credits</b>	<b>63,693</b>	<b>38,862</b>	<b>0</b>	<b>0</b>	<b>102,555</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	0	0			0	8
Cost of Removal					0	9
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	10
<b>Balance end of year (111.2)</b>	<b>783,252</b>	<b>464,345</b>	<b>0</b>	<b>0</b>	<b>1,247,597</b>	11

### Net Nonutility Property (Accts. 121 & 122)

- g Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- g Other items may be grouped by classes of property.
- g Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)**

	Description (a)	Amount (b)	
	Balance first of year	0	1
<b>Additions</b>			2
	Provision for uncollectibles during year	0	3
	Collection of accounts previously written off: Utility Customers	0	4
	Collection of accounts previously written off: Others	0	5
<b>Total Additions</b>		<b>0</b>	6
<b>Accounts Written Off</b>			7
	Accounts written off during the year: Utility Customers	0	8
	Accounts written off during the year: Others	0	9
<b>Total Accounts Written Off</b>		<b>0</b>	10
<b>Balance End of Year</b>		<b>0</b>	11

## Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							1
Fuel (151)	20,456				20,456	15,634	2
Fuel stock expenses (152)					0	0	3
Plant mat. & oper. sup. (154)		167,797			167,797	162,253	4
<b>Total Electric Utility</b>	<b>20,456</b>	<b>167,797</b>	<b>0</b>	<b>0</b>	<b>188,253</b>	<b>177,887</b>	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	188,253	177,887	1
Water utility (154)	17,074	16,776	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
<b>Total Material and Supplies</b>	<b>205,327</b>	<b>194,663</b>	9

## Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				1
Deferred Loss on Refinancing	9,546	428	9,553	2
Deferred Loss on Refinancing - Water	4,537	428	27,224	3
Electric 2004 MRB	2,522	428	5,044	4
Water 2006 MRB	900	428	5,400	5
<b>Total</b>	<b>17,505</b>		<b>47,221</b>	6
<b>Unamortized premium on debt (251)</b>				7
None				8
<b>Total</b>	<b>0</b>		<b>0</b>	9



### Capital Paid in by Municipality (Acct. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

	Description (a)	Amount (b)	
Balance first of year		785,146	1
<b>Balance end of year</b>		<b>785,146</b>	<b>2</b>

## Bonds (Acct. 221)

- g Report information required for each separate issue of bonds.
- g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- g Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- g Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
\$480,800 GO promissory note	08/30/2018	03/01/2028	3.70%	274,784	1
\$538,391 GO promissory note	05/01/2018	03/01/2028	3.65%	201,891	2
\$727,569 GO promissory Note	06/23/2020	06/01/2030	1.95%	172,055	3
2012 SDWLP	06/13/2012	05/01/2032	1.32%	263,195	4
2013 Electric MRB	12/05/2013	03/01/2023	2.10%	555,000	5
2014 SDWLP	12/10/2014	05/01/2034	1.15%	120,542	6
Water Refunding MRB	07/23/2015	05/01/2027	1.70%	740,000	7
<b>Total</b>				<b>2,327,467</b>	<b>8</b>

## Notes Payable & Miscellaneous Long-Term Debt

- g Report each class of debt included in Accounts 223, 224 and 231.
- g Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- g Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					1
Notes Payable Butterbol	09/16/2019	09/16/2024	0.00%	30,000	2
<b>Total for Account 224</b>				<b>30,000</b>	3

**Taxes Accrued (Acct. 236)**

<b>Description (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
Charged water department expense	20,345	2
Charged electric department expense	175,828	3
Charged gas department expense		4
Charged sewer department expense	2,049	5
<b>Total accruals and other credits</b>	<b>198,222</b>	6
County, state and local taxes	173,028	7
Social Security taxes	20,817	8
PSC Remainder Assessment	2,679	9
Gross Receipts Tax	1,698	10
<b>Total payments and other debits</b>	<b>198,222</b>	11
<b>Balance end of year</b>	<b>0</b>	12

## Interest Accrued (Acct. 237)

- g Report below interest accrued on each utility obligation.  
g Report customer deposits under account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>	0	0	0	<b>0</b>	1
\$330,600 GO	1	0	1	<b>0</b>	2
\$480,800 GO	9,520	10,377	11,424	<b>8,473</b>	3
\$538,391 GO	2,737	9,679	7,820	<b>4,596</b>	4
2013 ELECTRIC SYSTEM BONDS	7,617	17,225	19,475	<b>5,367</b>	5
Electric 2020 GO	1,748	3,484	3,465	<b>1,767</b>	6
SDWLP 2012	627	3,571	3,620	<b>578</b>	7
SDWLP 2014	249	1,425	1,442	<b>232</b>	8
Water MRB 2015	4,067	22,728	23,148	<b>3,647</b>	9
<b>Subtotal Bonds (221)</b>	<b>26,566</b>	<b>68,489</b>	<b>70,395</b>	<b>24,660</b>	10
<b>Advances from Municipality (223)</b>	0	0	0	<b>0</b>	11
None				<b>0</b>	12
<b>Subtotal Advances from Municipality (223)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	13
<b>Other Long-Term Debt (224)</b>	0	0	0	<b>0</b>	14
None				<b>0</b>	15
<b>Subtotal Other Long-Term Debt (224)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	16
<b>Notes Payable (231)</b>	0	0	0	<b>0</b>	17
None				<b>0</b>	18
<b>Subtotal Notes Payable (231)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	19
<b>Customer Deposits (235)</b>	0	0	0	<b>0</b>	20
None				<b>0</b>	21
<b>Subtotal Customer Deposits (235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	22
<b>Total</b>	<b>26,566</b>	<b>68,489</b>	<b>70,395</b>	<b>24,660</b>	23

## Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Description (a)	Balance End of Year (b)	
<b>Sinking Funds (125)</b>	0	1
Electric Redemption fund	251,211	2
Water Redemption Funds	121,908	3
<b>Total (Acct. 125)</b>	<b>373,119</b>	4
<b>Depreciation Fund (126)</b>	0	5
Electric Depreciation Fund	36,276	6
Water Depreciation Fund	57,211	7
<b>Total (Acct. 126)</b>	<b>93,487</b>	8
<b>Other Special Funds (128)</b>	0	9
Electric reserve funds	246,681	10
Water Reserve Fund	143,336	11
<b>Total (Acct. 128)</b>	<b>390,017</b>	12
<b>Cash and Working Funds (131 )</b>	0	13
Cash	28,274	14
<b>Total (Acct. 131 )</b>	<b>28,274</b>	15
Electric cash	10	16
<b>Total (Acct. 135)</b>	<b>10</b>	17
<b>Notes Receivable (141)</b>	0	18
Long-term Advance to TIF district	25,799	19
<b>Total (Acct. 141)</b>	<b>25,799</b>	20
<b>Customer Accounts Receivable (142)</b>	0	21
Water	31,923	22
Electric	212,603	23
<b>Total (Acct. 142)</b>	<b>244,526</b>	24
<b>Other Accounts Receivable (143)</b>	0	25
Sewer (Non-regulated)		26
Merchandising, jobbing and contract work		27
Other Accounts Receivable	6,627	28
<b>Total (Acct. 143)</b>	<b>6,627</b>	29
<b>Receivables from Municipality (145)</b>	0	30
Advance to TIF by Water	3,234	31
<b>Total (Acct. 145)</b>	<b>3,234</b>	32

## Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Prepayments (165)</b>	0	33
Prepayments	23,584	34
<b>Total (Acct. 165)</b>	<b>23,584</b>	35
Net Pension Asset	95,316	36
<b>Total (Acct. 174)</b>	<b>95,316</b>	37
<b>Miscellaneous Deferred Debits (186)</b>	0	38
Net Deferred Outflows Inflows	6,113	39
<b>Total (Acct. 186)</b>	<b>6,113</b>	40
<b>Accounts Payable (232 )</b>	0	41
Accounts Payable	106,772	42
<b>Total (Acct. 232 )</b>	<b>106,772</b>	43
<b>Payables to Municipality (233)</b>	0	44
Payable to Municipality	81,154	45
<b>Total (Acct. 233)</b>	<b>81,154</b>	46
Other accrued liabilities	32,149	47
<b>Total (Acct. 242)</b>	<b>32,149</b>	48
<b>Other Deferred Credits (253)</b>	0	49
Regulatory Liability	18,427	50
<b>Total (Acct. 253)</b>	<b>18,427</b>	51

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## Balance Sheet Detail - Other Accounts

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Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

### Balance Sheet Detail - Other Accounts (Page F-22)

**Explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.**

- #143 - Balance consists of Transformer repair and Street light repair. Both were hit by vehicle and amounts are due from person at fault. Balance also consists of accounts receivable from tax roll.
  - #233 - Due to general fund for payroll
-



## Return on Rate Base Computation

- g The data used in calculating rate base are averages.
- g Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- g For municipal utilities, do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.
- g For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
<b>Add Average</b>						1
Utility Plant in Service (101.1)	4,785,173	6,803,054			<b>11,588,227</b>	2
Materials and Supplies	16,925	183,070			<b>199,995</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	2,015,766	4,900,408			<b>6,916,174</b>	5
Customer Advances for Construction					<b>0</b>	6
Regulatory Liability	14,620	8,203			<b>22,823</b>	7
<b>Average Net Rate Base</b>	<b>2,771,712</b>	<b>2,077,513</b>	<b>0</b>	<b>0</b>	<b>4,849,225</b>	8
Net Operating Income	121,751	160,253			<b>282,004</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>4.39%</b>	<b>7.71%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.82%</b>	10

## Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	17,387	9,833	0	0	27,220	1
<b>Credits During Year</b>					<b>0</b>	2
Other deferred credits		20			20	3
<b>Charges (Deductions)</b>					<b>0</b>	4
Miscellaneous Amortization (425)	5,533	3,280			8,813	5
<b>Balance End of Year</b>	<b>11,854</b>	<b>6,573</b>	<b>0</b>	<b>0</b>	<b>18,427</b>	6

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## Important Changes During the Year

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**Report changes of any of the following types:**

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1. Acquisitions  
None

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2. Leaseholder changes  
None

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3. Extensions of service  
None

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4. Estimated changes in revenues due to rate changes  
None

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5. Obligations incurred or assumed, excluding commercial paper  
None

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6. Formal proceedings with the Public Service Commission  
None

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7. Any additional matters  
None

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## Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues - Sales of Water</b>			1
Sales of Water (460-467)	469,175	430,426	2
<b>Total Sales of Water</b>	<b>469,175</b>	<b>430,426</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	1,511	1,373	5
Rents from Water Property (472)	3,140	3,140	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	9,429	12,096	8
<b>Total Other Operating Revenues</b>	<b>14,080</b>	<b>16,609</b>	9
<b>Total Operating Revenues</b>	<b>483,255</b>	<b>447,035</b>	10
<b>Operation and Maintenance Expenses</b>			11
Source of Supply Expenses (600-605)	4,458	5,316	12
Pumping Expenses (620-625)	22,121	21,215	13
Water Treatment Expenses (630-635)	4,799	5,387	14
Transmission and Distribution Expenses (640-655)	86,674	72,921	15
Customer Accounts Expenses (901-906)	15,131	16,220	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	99,570	95,790	18
<b>Total Operation and Maintenance Expenses</b>	<b>232,753</b>	<b>216,849</b>	19
<b>Other Operating Expenses</b>			20
Depreciation Expense (403)	108,406	105,418	21
Amortization Expense (404-407)			22
Taxes (408)	20,345	19,782	23
<b>Total Other Operating Expenses</b>	<b>128,751</b>	<b>125,200</b>	24
<b>Total Operating Expenses</b>	<b>361,504</b>	<b>342,049</b>	25
<b>NET OPERATING INCOME</b>	<b>121,751</b>	<b>104,986</b>	26

## Water Operating Revenues - Sales of Water

- g Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- g Report estimated gallons for unmetered sales.
- g Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- g Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- g Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).
- g Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474.

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
<b>Unmetered Sales to General Customers (460)</b>				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	8
<b>Metered Sales to General Customers (461)</b>				9
Residential (461.1)	530	16,527	209,686	10
Commercial (461.2)	69	5,564	49,225	11
Industrial (461.3)	8	1,500	12,764	12
Public Authority (461.4)	16	935	11,814	13
Multifamily Residential (461.5)	6	822	8,575	14
Irrigation (461.6)				15
<b>Total Metered Sales to General Customers (461)</b>	<b>629</b>	<b>25,348</b>	<b>292,064</b>	16
Private Fire Protection Service (462)	5	1	4,596	17
Public Fire Protection Service (463)	630	1	172,515	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
<b>Total Sales of Water</b>	<b>1,264</b>	<b>25,350</b>	<b>469,175</b>	22

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**Sales for Resale (Acct. 466)**

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Use a separate line for each delivery point.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

## Other Operating Revenues (Water)

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- g For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Description (a)	Amount (b)	
<b>Public Fire Protection Service (463)</b>		1
Amount billed (usually per rate schedule F-1 or Fd-1)	172,515	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
<b>Total Public Fire Protection Service (463)</b>	<b>172,515</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	1,511	7
<b>Total Forfeited Discounts (470)</b>	<b>1,511</b>	8
<b>Rents from Water Property (472)</b>		9
Rent of tower for cellular antennas	0	10
Solar Field Rent	3,140	11
<b>Total Rents from Water Property (472)</b>	<b>3,140</b>	12
<b>Interdepartmental Rents (473)</b>		13
None		14
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	15
<b>Other Water Revenues (474)</b>		16
Return on net investment in meters charged to sewer department	3,579	17
FEMA Reimbursement	449	18
Fire Protection Penalty	679	19
Misc Service Revenues	3,640	20
Other Water Revenues	1,082	21
<b>Total Other Water Revenues (474)</b>	<b>9,429</b>	22

## Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
<b>SOURCE OF SUPPLY EXPENSES</b>					1
Operation Labor (600)		1,113	1,113	1,916	2
Purchased Water (601)			0	0	3
Operation Supplies and Expenses (602)			0	0	4
Maintenance of Water Source Plant (605)		3,345	3,345	3,400	5
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>4,458</b>	<b>4,458</b>	<b>5,316</b>	6
<b>PUMPING EXPENSES</b>					7
Operation Labor (620)		7,333	7,333	5,727	8
Fuel for Power Production (621)			0	0	9
Fuel or Power Purchased for Pumping (622)		14,657	14,657	15,488	10
Operation Supplies and Expenses (623)			0	0	11
Maintenance of Pumping Plant (625)		131	131	0	12
<b>Total Pumping Expenses</b>	<b>0</b>	<b>22,121</b>	<b>22,121</b>	<b>21,215</b>	13
<b>WATER TREATMENT EXPENSES</b>					14
Operation Labor (630)		1,468	1,468	1,964	15
Chemicals (631)		3,298	3,298	3,423	16
Operation Supplies and Expenses (632)		33	33	0	17
Maintenance of Water Treatment Plant (635)			0	0	18
<b>Total Water Treatment Expenses</b>	<b>0</b>	<b>4,799</b>	<b>4,799</b>	<b>5,387</b>	19
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>					20
Operation Labor (640)		33,472	33,472	26,397 *	21
Operation Supplies and Expenses (641)		9,528	9,528	9,097	22
Maintenance of Distribution Reservoirs and Standpipes (650)		6,995	6,995	3,054	23
Maintenance of Mains (651)		25,138	25,138	22,572	24
Maintenance of Services (652)		5,348	5,348	6,784	25
Maintenance of Meters (653)		4,570	4,570	2,254	26
Maintenance of Hydrants (654)		1,623	1,623	2,763	27
Maintenance of Other Plant (655)			0	0	28
<b>Total Transmission and Distribution Expenses</b>	<b>0</b>	<b>86,674</b>	<b>86,674</b>	<b>72,921</b>	29
<b>CUSTOMER ACCOUNTS EXPENSES</b>					30
Meter Reading Labor (901)		718	718	740	31
Accounting and Collecting Labor (902)		14,413	14,413	15,480	32
Supplies and Expenses (903)			0	0	33
Uncollectible Accounts (904)			0	0	34
Customer Service and Informational Expenses (906)			0	0	35
<b>Total Customer Accounts Expenses</b>	<b>0</b>	<b>15,131</b>	<b>15,131</b>	<b>16,220</b>	36
<b>SALES EXPENSES</b>					37
Sales Expenses (910)			0	0	38
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	39
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>					40



## Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Administrative and General Salaries (920)		8,225	8,225	7,878	41
Office Supplies and Expenses (921)		22,225	22,225	17,436	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		9,412	9,412	12,856	44
Property Insurance (924)		13,946	13,946	13,049	45
Injuries and Damages (925)			0	0	46
Employee Pensions and Benefits (926)		35,350	35,350	28,430	47
Regulatory Commission Expenses (928)		1,370	1,370	9,782 *	48
Miscellaneous General Expenses (930)		2,344	2,344	4,425	49
Transportation Expenses (933)		3,999	3,999	1,934	50
Maintenance of General Plant (935)		2,699	2,699	0	51
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>99,570</b>	<b>99,570</b>	<b>95,790</b>	<b>52</b>
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>0</b>	<b>232,753</b>	<b>232,753</b>	<b>216,849</b>	<b>53</b>

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## Water Operation & Maintenance Expenses

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- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g Class C and class D report all expenses in Other Expense (column c).

### Water Operation & Maintenance Expenses (Page W-05)

**Explain all This Year amounts that are more than 15% and \$5,000 higher or lower than the Last Year amount.**

#640 - Increase due to increase in hours in 2021 compared to prior year.

#928 - Decrease due to \$8,000 fees for water rate case in prior year.

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## Taxes (Acct. 408 - Water)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	15,300	15,300	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	2,049	2,194	2
<b>Net Property Tax Equivalent</b>	<b>13,251</b>	<b>13,106</b>	<b>3</b>
Social Security	6,572	6,205	4
PSC Remainder Assessment	522	471	5
<b>Total Tax Expense</b>	<b>20,345</b>	<b>19,782</b>	<b>6</b>

### Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- g An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- g **Property Tax Equivalent - Total**  
 If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be included in the notes to the financial statements.

**COUNTY: JUNEAU(1)**

**SUMMARY OF TAX RATES**

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	8.556806
3. Local Tax Rate	mills	15.311983
4. School Tax Rate	mills	10.107550
5. Vocational School Tax Rate	mills	1.693978
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
<b>8. Total Tax Rate</b>	<b>mills</b>	<b>35.670317</b>
9. Less: State Credit	mills	1.727269
<b>11. Net Tax Rate</b>	<b>mills</b>	<b>33.943048</b>

**PROPERTY TAX EQUIVALENT CALCULATION**

<b>12. Local Tax Rate</b>	mills	<b>15.311983</b>
<b>13. Combined School Tax Rate</b>	mills	<b>11.801528</b>
<b>14. Other Tax Rate - Local</b>	mills	<b>0.000000</b>
<b>15. Total Local &amp; School Tax Rate</b>	mills	<b>27.113511</b>
<b>16. Total Tax Rate</b>	mills	<b>35.670317</b>
<b>17. Ratio of Local and School Tax to Total</b>	dec.	<b>0.760114</b>
<b>18. Total Tax Net of State Credit</b>	mills	<b>33.943048</b>
<b>19. Net Local and School Tax Rate</b>	mills	<b>25.800589</b>
20. Utility Plant, Jan 1	\$	7,532,974
21. Materials & Supplies	\$	16,776
<b>22. Subtotal</b>	<b>\$</b>	<b>7,549,750</b>
23. Less: Plant Outside Limits	\$	0
<b>24. Taxable Assets</b>	<b>\$</b>	<b>7,549,750</b>
25. Assessment Ratio	dec.	0.753094
<b>26. Assessed Value</b>	<b>\$</b>	<b>5,685,671</b>
<b>27. Net Local and School Tax Rate</b>	mills	<b>25.800589</b>
<b>28. Tax Equiv. Computed for Current Year</b>	<b>\$</b>	<b>146,694</b>

**PROPERTY TAX EQUIVALENT - TOTAL**

**PROPERTY TAX EQUIVALENT CALCULATION**

1. Utility Plant, Jan 1	\$	7,532,974
2. Materials & Supplies	\$	16,776
<b>3. Subtotal</b>	<b>\$</b>	<b>7,549,750</b>
4. Less: Plant Outside Limits	\$	0
<b>5. Taxable Assets</b>	<b>\$</b>	<b>7,549,750</b>
<b>6. Assessed Value</b>	<b>\$</b>	<b>5,685,671</b>
<b>7. Tax Equiv. Computed for Current Year</b>	<b>\$</b>	<b>146,694</b>
8. Tax Equivalent per 1994 PSC Report	\$	29,312
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	15,300
<b>10. Tax Equivalent for Current Year (see notes)</b>	<b>\$</b>	<b>15,300</b>

### Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- g An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- g **Property Tax Equivalent - Total**  
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be

#### Water Property Tax Equivalent - Total (Page W-07)

**Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.**

Per rate case docket 1850-WR-103 on 2/11/2014 and correspondence with PSC during rate case application period, the City chose to set the maximum tax equivalent for water at \$15,300.

### Water Utility Plant in Service - Plant Financed by Utility or Municipality

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	1,500				1,500	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						6
Land and Land Rights (310)	23,655				23,655	7
Structures and Improvements (311)	229,115				229,115	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	154,907				154,907	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
<b>Total Source of Supply Plant</b>	<b>407,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>407,677</b>	14
<b>PUMPING PLANT</b>						15
Land and Land Rights (320)	125				125	16
Structures and Improvements (321)	195,364				195,364	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	374,784				374,784	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	13,961				13,961	21
<b>Total Pumping Plant</b>	<b>584,234</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>584,234</b>	22
<b>WATER TREATMENT PLANT</b>						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	5,479				5,479	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	7,747				7,747	28
<b>Total Water Treatment Plant</b>	<b>13,226</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,226</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	8,872				8,872	32
Distribution Reservoirs and Standpipes (342)	60,624				60,624	33
Transmission and Distribution Mains (343)	2,426,082		3,360		2,422,722	34
Services (345)	473,423				473,423	35
Meters (346)	210,956	1,080	1,280		210,756	36

### Water Utility Plant in Service - Plant Financed by Utility or Municipality

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	311,670				311,670	37
Other Transmission and Distribution Plant (349)	658				658	38
<b>Total Transmission and Distribution Plant</b>	<b>3,492,285</b>	<b>1,080</b>	<b>4,640</b>	<b>0</b>	<b>3,488,725</b>	<b>39</b>
<b>GENERAL PLANT</b>						<b>40</b>
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	13,759				13,759	42
Office Furniture and Equipment (391)	10,867				10,867	43
Computer Equipment (391.1)	40,921	2,922			43,843	44
Transportation Equipment (392)	36,380	44,829	8,094		73,115 *	45
Stores Equipment (393)	500				500	46
Tools, Shop and Garage Equipment (394)	30,232				30,232	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	10,234				10,234	49
Communication Equipment (397)	6,683				6,683	50
SCADA Equipment (397.1)	118,627				118,627	51
Miscellaneous Equipment (398)	0				0	52
<b>Total General Plant</b>	<b>268,203</b>	<b>47,751</b>	<b>8,094</b>	<b>0</b>	<b>307,860</b>	<b>53</b>
<b>Total utility plant in service directly assignable</b>	<b>4,767,125</b>	<b>48,831</b>	<b>12,734</b>	<b>0</b>	<b>4,803,222</b>	<b>54</b>
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>4,767,125</b>	<b>48,831</b>	<b>12,734</b>	<b>0</b>	<b>4,803,222</b>	<b>56</b>

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## Water Utility Plant in Service - Plant Financed by Utility or Municipality

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- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

### Water Utility Plant in Service - Plant Financed by Utility or Municipality (Page W-08)

**Additions for one or more accounts exceed \$25,000, please explain. If applicable, provide construction authorization and PSC docket number.**

#392 - Utility purchased a new truck in current year.

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## Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						6
Land and Land Rights (310)	36,737				36,737	7
Structures and Improvements (311)	302,072				302,072	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	267,013				267,013	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
<b>Total Source of Supply Plant</b>	<b>605,822</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>605,822</b>	14
<b>PUMPING PLANT</b>						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	25,738				25,738	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	33,558				33,558	21
<b>Total Pumping Plant</b>	<b>59,296</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,296</b>	22
<b>WATER TREATMENT PLANT</b>						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	9,652				9,652	28
<b>Total Water Treatment Plant</b>	<b>9,652</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,652</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	129,787				129,787	33
Transmission and Distribution Mains (343)	1,614,688				1,614,688	34
Services (345)	145,050				145,050	35
Meters (346)	0				0	36

## Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	45,907				45,907	37
Other Transmission and Distribution Plant (349)	0				0	38
<b>Total Transmission and Distribution Plant</b>	<b>1,935,432</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,935,432</b>	<b>39</b>
<b>GENERAL PLANT</b>						<b>40</b>
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	2,503				2,503	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	153,144				153,144	51
Miscellaneous Equipment (398)	0				0	52
<b>Total General Plant</b>	<b>155,647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>155,647</b>	<b>53</b>
<b>Total utility plant in service directly assignable</b>	<b>2,765,849</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,765,849</b>	<b>54</b>
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>2,765,849</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,765,849</b>	<b>56</b>

### Age of Water Mains

g If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.

g If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.

g Report all pipe larger than 16" diameter in the 16" category.

Pipe Size (a)	Feet of Main											Total (m)		
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)	2021-2030 (l)			
2.000			1,288										<b>1,288</b>	1
4.000			948										<b>948</b>	2
6.000			8,311						76	294			<b>8,681</b>	3
8.000			24,524					4,077	2,413	3,524			<b>34,538</b>	4
10.000			23,112					1,298	4,578	2,339			<b>31,327</b>	5
12.000			1,200										<b>1,200</b>	6
<b>Total</b>	<b>0</b>	<b>0</b>	<b>59,383</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,375</b>	<b>7,067</b>	<b>6,157</b>	<b>0</b>	<b>0</b>	<b>77,982</b>	7

Describe source of information used to develop data:

**Information from 1997-2015 was taken from past PSC reports, 2016-2020 was from current information used to prepare each year's PSC. The rest was put into the category of 1921-1940.**

### Sources of Water Supply - Statistics

- g For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- g For Finished Water Pumped, use metered volume of water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- g If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January	2,318		2,318				<b>2,318</b>	1
February	2,709		2,709				<b>2,709</b>	2
March	2,701		2,701				<b>2,701</b>	3
April	2,224		2,224				<b>2,224</b>	4
May	2,483		2,483				<b>2,483</b>	5
June	2,846		2,846				<b>2,846</b>	6
July	2,449		2,449				<b>2,449</b>	7
August	2,509		2,509				<b>2,509</b>	8
September	2,429		2,429				<b>2,429</b>	9
October	2,526		2,526				<b>2,526</b>	10
November	2,236		2,236				<b>2,236</b>	11
December	2,203		2,203				<b>2,203</b>	12
<b>TOTAL</b>	<b>29,633</b>	<b>0</b>	<b>29,633</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,633</b>	13

### Water Audit and Other Statistics

- g Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual . Water Audits and Loss Control Programs.
- g For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- g If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)	
<b>WATER AUDIT STATISTICS</b>		1
Finished Water pumped or purchased (000s)	29,633	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>29,633</b>	<b>4</b>
Less: Gallons (000s) sold to retail customers (billed, metered)	25348	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
<b>Gallons (000s) of Non-Revenue Water</b>	<b>4,285</b>	<b>8</b>
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	263	10
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>263</b>	<b>11</b>
<b>Total Water Loss</b>	<b>4,022</b>	<b>12</b>
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0	14
Gallons (000s) estimated due to data and billing errors	0	15
Gallons (000s) estimated due to customer meter under-registration	0	16
<b>Subtotal Apparent Losses</b>	<b>0</b>	<b>17</b>
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	240	18
Gallons (000s) estimated due to unreported and background leakage	3,782	19
<b>Subtotal Real Losses (leakage)</b>	<b>4,022</b>	<b>20</b>
Non-Revenue Water as percentage of net water supplied	14%	21
Total Water Loss as percentage of net water supplied	14%	22
<b>OTHER STATISTICS</b>		<b>23</b>
Maximum gallons (000s) pumped by all methods in any one day during reporting year	190	24
Date of maximum	06/03/2021	25
Cause of maximum		26
Filling pool		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	39	28
Date of minimum	11/06/2021	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	116,735	30
If water is purchased:		31
Vendor Name		32
Point of Delivery		33
Source of purchased water		34
Vendor Name (2)		35
Point of Delivery (2)		36
Source of purchased water (2)		37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	2	41
Number of service breaks repaired this year	3	42
Does the utility have an asset management plan?	Yes	43

### Sources of Water Supply - Well Information

- g Enter characteristics for each of the utility's functional wells (regardless of whether it is in service or not).
- g Do not include abandoned wells on this schedule.
- g All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.
- g Abandoned wells should be permanently filled and sealed per Wisconsin Administrative codes Chapters NR811 and NR812.

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
City 3	HO-683	450	18	1,296,000	Yes	1
City 4 High Capacity Well	NV-249	553	18	1,152,000	Yes	2
				<b>2,448,000</b>		3

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## Sources of Water Supply - Intake Information

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--- THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY---

### Pumping & Power Equipment

Identification (a)	Location (b)	DNR Well Id (c)	Pump				Pump Motor or Standby Engine					
			Primary Purpose (d)	Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
3	CITY		Primary	Reservoir	1996	Vertical Turbine	850	1996	1996	Electric	75	1
4	111 ACKERMAN RD		Primary	Reservoir	2012	Vertical Turbine	600	2012	2012	Natural Gas	225	2
Booster Station 1	CITY, Fire Pump 1		Booster	Distribution	1992	Centrifugal	750	1992	1992	Electric	15	3
Booster Station 1.1	CITY, Fire Pump 2		Booster	Distribution	1992	Centrifugal	750	1992	1992	Electric	15	4
Booster Station 1.2	CITY, Jockey Pump 1		Booster	Distribution	1992	Centrifugal	400	1992	1992	Electric	8	5
Booster Station 1.3	CITY, Jockey Pump 2		Booster	Distribution	2016	Centrifugal	400	2016	2016	Electric	8	6
Booster Station 2	CITY-Grove Avenue		Booster	Distribution	2004	Centrifugal	1,025	2004	2004	Electric	25	7
Booster Station 2.1	CITY, Pump 1		Booster	Distribution	2004	Centrifugal	205	2004	2004	Electric	5	8
Booster Station 2.2	CITY, Pump 2		Booster	Distribution	2004	Centrifugal	205	2004	2004	Electric	5	9
Booster Station 2.3	CITY, Pump 4		Booster	Distribution	2004	Vertical Turbine	60	2004	2004	Electric	1	10



### Reservoirs, Standpipes and Elevated Tanks

g Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
1	1	1950	Reservoir	Concrete	131	180,000	1
3	3	1993	Standpipe	Steel	170	235,000	2

### Water Treatment Plant

g Provide a generic description for (a). Do not give specific address of location.  
 g Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).  
 g Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
3	1993	0	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	1
4	2012	0	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	2

## Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:  
 Explain how the additions were funded.  
 Also report the amount assessed and the feet of main recorded under this method.  
 If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- g Report all pipe larger than 12" diameter in the 12" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	2	1,288				1,288	1
Other Metal	Distribution	4	948				948	2
Other Metal	Distribution	6	10,437		3,360		7,077	3
Other Plastic	Distribution	6	1,604				1,604	4
Other Metal	Distribution	8	20,455				20,455	5
Other Plastic	Distribution	8	14,083				14,083	6
Other Metal	Distribution	10	10,810				10,810	7
Other Plastic	Distribution	10	20,517				20,517	8
Other Metal	Distribution	12	380				380	9
Other Plastic	Distribution	12	820				820	10
<b>Total Within Municipality</b>			<b>81,342</b>		<b>3,360</b>		<b>77,982</b>	11
<b>Total Utility</b>			<b>81,342</b>		<b>3,360</b>		<b>77,982</b>	12

### Utility-Owned Water Service Lines

- g The utility's service line is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g For service lines added during the year in column (d), as a schedule footnote:
  - Explain how the additions were financed.
  - If assessed against property owners, explain the basis of the assessments.
  - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
  - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- g Report service lines separately by diameter and pipe materials.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Copper	0.750	315				315		1
Copper	1.000	346				346	12	2
Copper	1.250	3				3		3
Copper	1.500	6				6		4
Copper	2.000	27				27		5
Other Plastic	2.000	2				2		6
Ductile Iron, Lined (late 1960's to present)	4.000	4				4		7
Ductile Iron, Lined (late 1960's to present)	6.000	2				2		8
Ductile Iron, Lined (late 1960's to present)	8.000	2				2		9
<b>Utility Total</b>		<b>707</b>				<b>707</b>	<b>12</b>	<b>10</b>

### Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g Do not include station meters in the meter inventory used to complete these tables.

#### Number of Utility-Owned Meters

#### Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)		
5/8	621	18	32		607	10	524	47	2	5	2					1	26	607	1	
1	19				19	0	1	12	3	3									19	2
1 1/2	9				9	3		6	1		2								9	3
2	15				15	1		2	2	8	2							1	15	4
3	1				1	1		1											1	5
<b>Total</b>	<b>665</b>	<b>18</b>	<b>32</b>		<b>651</b>	<b>15</b>	<b>525</b>	<b>68</b>	<b>8</b>	<b>16</b>	<b>6</b>					<b>1</b>	<b>27</b>	<b>651</b>	<b>6</b>	

**1. Indicate your residential meter replacement schedule:**

- Meters tested once every 10 years and replaced as needed
  - All meters replaced within 20 years of installation
  - Other schedule as approved by PSC

**2. Indicate the method(s) used to read customer meters**

- Manually - inside the premises or remote register
- Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 661)
  - Advanced Metering Infrastructure (AMI) - fixed network
  - Other

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## Meters

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- g Include in Columns (b-f) meters in stock as well as those in service.
- g Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g Do not include station meters in the meter inventory used to complete these tables.

### Meters (Page W-23)

**Wisconsin Administrative Code requires that meters 1 1/2 and 2 inches be tested or replaced every 4 years. You did not meet these requirements. Please explain your program for testing and replacing meters.**

Hire an outside company to come in and test all meters over a 4 year period.

---

**Wisconsin Administrative Code requires that meters 1 inch or smaller be tested every 10 years or replaced every 20 years. You did not meet these requirements. Please explain your program for testing and replacing meters.**

Hire an outside company to come in and test all meters over a 4 year period.

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## Hydrants and Distribution System Valves

- g Distinguish between fire and flushing hydrants by lead size.  
 Fire hydrants normally have a lead size of 6 inches or greater.  
 Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- g Explain all reported adjustments in the schedule footnotes.
- g Report fire hydrants as within or outside the municipal boundaries.
- g Number of hydrants operated during year means: opened and water withdrawn.
- g Number of distribution valves operated during year means: fully opened and closed (exercised).

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	163				163	2
<b>Total Fire Hydrants</b>	<b>163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>163</b>	<b>3</b>
Flushing Hydrants	1				1	4

NR810.13(2)(a) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of Hydrants operated during year	130
Number of Distribution System Valves end of year	310
Number of Distribution Valves operated during Year	75

### List of All Station and Wholesale Meters

- g Definition of Station Meter is any meter in service not used to measure customer consumption.
- g Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- g Retail customer meters should not be included in this inventory.

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	8	Well #3	Turbine	04/30/2021	1
Station Meter	8	Well #4	Magnetic	04/30/2021	2



## Water Conservation Programs

- g List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives. Do not include leak detection, other water loss program costs.
- g If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
<b>Administrative and General Expenses</b>				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>
<b>Customer Incentives</b>				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
<b>Total Customer Incentives</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18</b>
<b>TOTAL CONSERVATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>

## Water Customers Served

- g List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.
- g Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located ~~within Muni Boundary~~ refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Elroy (City) **	628	1
<b>Total - Juneau County</b>	<b>628</b>	<b>2</b>
<b>Total - Customers Served</b>	<b>628</b>	<b>3</b>
<b>Total - Within Muni Boundary **</b>	<b>628</b>	<b>4</b>

\*\* = *Within municipal boundary*

## Privately-Owned Water Service Lines

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g Report in column (h) the number of privately-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g Separate reporting of service lines by diameter and pipe material.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Customer Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Galvanized	1.000	10				10			1
HDPE	1.000	2				2			2
Copper	1.000	549	1			550			3
<b>Utility Total</b>		<b>561</b>	<b>1</b>			<b>562</b>			<b>4</b>

## Water Residential Customer Data – Disconnection, Arrears, and Tax Roll

- g For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- g For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- g For residential arrears, include billed amounts past due and unpaid.

	Description (a)	Amount (b)
<b>Disconnections</b>		
1.	Total number of disconnection notices sent to residential customers for non-payment during the year	197
2.	Total number of residential disconnections of service performed for non-payment during the year	5
<b>Arrears</b>		
1.	Total number of residential customers with arrears as of December 31	0
2.	Total dollar amount of residential customer arrears as of December 31	3,576
<b>Tax Roll</b>		
1.	Total number of residential customers with arrears placed on the tax roll	5
2.	Total dollar amount of residential arrears placed on the tax roll	665
	<b>Footnotes</b>	<b>No</b>

### Water Residential Customer Data Disconnection, Arrears, and Tax Roll

- g For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- g For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- g For residential arrears, include billed amounts past due and unpaid.

#### Water Residential Customer Data Disconnection, Arrears, and Tax Roll (Page W-30)

##### General Footnote

Utility's software is unable to obtain total number of residential customers with arrears as of December 31,

## Electric Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues - Sales of Electricity</b>			1
Sales of Electricity (440-448)	1,941,850	1,834,173	2
<b>Total Sales of Electricity</b>	<b>1,941,850</b>	<b>1,834,173</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (450)	5,779	4,117	5
Miscellaneous Service Revenues (451)	2,808	3,245	6
Sales of Water and Water Power (453)	0	0	7
Rent from Electric Property (454)	3,855	3,855	8
Interdepartmental Rents (455)	0	0	9
Other Electric Revenues (456)	29,244	18,552	10
Amortization of Construction Grants (457)	0	0	11
<b>Total Other Operating Revenues</b>	<b>41,686</b>	<b>29,769</b>	12
<b>Total Operating Revenues</b>	<b>1,983,536</b>	<b>1,863,942</b>	13
<b>Operation and Maintenance Expenses</b>			14
Power Production Expenses (500-546)	1,156,433	1,080,495	15
Transmission Expenses (550-553)	0	0	16
Distribution Expenses (560-576)	103,882	231,725	17
Customer Accounts Expenses (901-904)	18,961	24,757	18
Customer Service and Informational Expenses (906)	0	0	19
Sales Expenses (910)	0	0	20
Administrative and General Expenses (920-935)	149,801	153,804	21
<b>Total Operation and Maintenance Expenses</b>	<b>1,429,077</b>	<b>1,490,781</b>	22
<b>Other Expenses</b>			23
Depreciation Expense (403)	218,378	211,679	24
Amortization Expense (404-407)			25
Taxes (408)	175,828	184,256	26
<b>Total Other Expenses</b>	<b>394,206</b>	<b>395,935</b>	27
<b>Total Operating Expenses</b>	<b>1,823,283</b>	<b>1,886,716</b>	28
<b>NET OPERATING INCOME</b>	<b>160,253</b>	<b>(22,774)</b>	29

### Sales of Electricity by Rate Schedule

g Column (i) is the sum of the 12 monthly billed peak demands for all of the customers in each class.  
 g Column (j) is the sum of the 12 monthly customer (or Distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	TOD Rate (c)	Demand Rate (d)	Average Number Customers (e)	kWh (f)	On-Peak kWh (g)	Off-Peak kWh (h)	Billed Demand kW (i)	Customer Demand kW (j)	Tariff Revenues (k)	PCAC Revenues (l)	Total Revenues (k+l) (m)	
<b>Residential Sales</b>													
Residential	RG-1	N	N	656	5,221,849					562,031	9,932	<b>571,963</b>	1
<b>TOTAL</b>				<b>656</b>	<b>5,221,849</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>562,031</b>	<b>9,932</b>	<b>571,963</b>	2
<b>Commercial &amp; Industrial</b>													
General Service	CP-1	N	N	7	593,428					62,366	1,059	<b>63,425</b>	3
Large Power	CP-2	N	Y	7	3,097,296			10,881		288,372	5,613	<b>293,985</b>	4
Industrial Power	CP-3	N	Y	3	9,052,800			25,412		655,858	15,197	<b>671,055</b>	5
Interruptible Power	CP-4	Y	Y									<b>0</b>	6
General Service	GS-1	N	N	136	2,703,174					306,163	5,096	<b>311,259</b>	7
<b>TOTAL</b>				<b>153</b>	<b>15,446,698</b>	<b>0</b>	<b>0</b>	<b>36,293</b>	<b>0</b>	<b>1,312,759</b>	<b>26,965</b>	<b>1,339,724</b>	8
<b>Lighting Service</b>													
Street Lighting	MS-1	N	N	1	126,990					29,913	250	<b>30,163</b>	9
<b>TOTAL</b>				<b>1</b>	<b>126,990</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,913</b>	<b>250</b>	<b>30,163</b>	10
<b>GRAND TOTAL</b>				<b>810</b>	<b>20,795,537</b>	<b>0</b>	<b>0</b>	<b>36,293</b>	<b>0</b>	<b>1,904,703</b>	<b>37,147</b>	<b>1,941,850</b>	11

Does the utility serve any dairy farms? YES

Lighting Service - Additional Detail			
Lighting Service	Description	No. of Light	
MS-1	High Pressure Sodium - 100 W	108	1
MS-1	High Pressure Sodium - 150 W	10	2
MS-1	High Pressure Sodium - 250 W	42	3
MS-1	High Pressure Sodium - 400 W	1	4
MS-1	LED - 45 W	4	5
MS-1	LED - 48 W	12	6
MS-1	LED - 80 W	41	7
MS-1	LED - 92 W	10	8

## Electric Other Operating Revenues

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and all other lesser amounts grouped as Miscellaneous.

Description (a)	Amount (b)	
<b>Forfeited Discounts (450)</b>		1
Customer late payment charges	5,779	2
<b>Total Forfeited Discounts (450)</b>	<b>5,779</b>	3
<b>Miscellaneous Service Revenues (451)</b>		4
Rent from electric property	2,808	5
<b>Total Miscellaneous Service Revenues (451)</b>	<b>2,808</b>	6
<b>Sales of Water and Water Power (453)</b>		7
None		8
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	9
<b>Rent from Electric Property (454)</b>		10
Rent from electric property	3,855	11
<b>Total Rent from Electric Property (454)</b>	<b>3,855</b>	12
<b>Interdepartmental Rents (455)</b>		13
None		14
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	15
<b>Other Electric Revenues (456)</b>		16
Other Electric Revenue	29,244	17
<b>Total Other Electric Revenues (456)</b>	<b>29,244</b>	18
<b>Amortization of Construction Grants (457)</b>		19
None		20
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	21



## Electric Operation & Maintenance Expenses

g Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.

g Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
<b>POWER PRODUCTION EXPENSES</b>					1
<b>STEAM POWER GENERATION EXPENSES</b>					2
Operation Supervision and Labor (500)			0	0	3
Fuel (501)			0	0	4
Operation Supplies and Expenses (502)			0	0	5
Steam from Other Sources (503)			0	0	6
Steam Transferred -- Credit (504)			0	0	7
Maintenance of Steam Production Plant (506)			0	0	8
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>					10
Operation Supervision and Labor (530)			0	0	11
Water for Power (531)			0	0	12
Operation Supplies and Expenses (532)			0	0	13
Maintenance of Hydraulic Production Plant (535)			0	0	14
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15</b>
<b>OTHER POWER GENERATION EXPENSES</b>					16
Operation Supervision and Labor (538)		65,667	65,667	63,031	17
Fuel (539)		10,052	10,052	6,752	18
Operation Supplies and Expenses (540)		16,254	16,254	18,668	19
Maintenance of Other Power Production Plant (543)		28,135	28,135	43,547 *	20
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>120,108</b>	<b>120,108</b>	<b>131,998</b>	<b>21</b>
<b>OTHER POWER SUPPLY EXPENSES</b>					22
Purchased Power (545)		1,036,325	1,036,325	948,497	23
Other Expenses (546)			0	0	24
<b>Total Other Power Supply Expenses</b>	<b>0</b>	<b>1,036,325</b>	<b>1,036,325</b>	<b>948,497</b>	<b>25</b>
<b>Total Power Production Expenses</b>	<b>0</b>	<b>1,156,433</b>	<b>1,156,433</b>	<b>1,080,495</b>	<b>26</b>
<b>TRANSMISSION EXPENSES</b>					27
Operation Supervision and Labor (550)			0	0	28
Operation Supplies and Expenses (551)			0	0	29
Maintenance of Transmission Plant (553)			0	0	30
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31</b>
<b>DISTRIBUTION EXPENSES</b>					32
Operation Supervision Expenses (560)			0	0	33
Line and Station Labor (561)		2,137	2,137	1,485	34
Line and Station Supplies and Expenses (562)		3,356	3,356	476	35
Street Lighting and Signal System Expenses (565)		649	649	10,466 *	36
Meter Expenses (566)			0	0	37
Customer Installations Expenses (567)			0	0	38
Miscellaneous Distribution Expenses (569)		7,070	7,070	9,401	39
Maintenance of Structures and Equipment (571)		879	879	8,657 *	40

## Electric Operation & Maintenance Expenses

- g Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- g Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Maintenance of Lines (572)		71,866	71,866	190,846	* 41
Maintenance of Line Transformers (573)		1,093	1,093	3,112	42
Maintenance of Street Lighting and Signal Systems (574)			0	0	43
Maintenance of Meters (575)		1,426	1,426	757	44
Maintenance of Miscellaneous Distribution Plant (576)		15,406	15,406	6,525	* 45
<b>Total Distribution Expenses</b>	<b>0</b>	<b>103,882</b>	<b>103,882</b>	<b>231,725</b>	<b>46</b>
<b>CUSTOMER ACCOUNTS EXPENSES</b>					<b>47</b>
Meter Reading Labor (901)		4,544	4,544	4,030	48
Accounting and Collecting Labor (902)		14,417	14,417	15,482	49
Supplies and Expenses (903)			0	0	50
Uncollectible Accounts (904)			0	5,245	* 51
<b>Total Customer Accounts Expenses</b>	<b>0</b>	<b>18,961</b>	<b>18,961</b>	<b>24,757</b>	<b>52</b>
<b>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>					<b>53</b>
Customer Service and Informational Expenses (906)			0	0	54
<b>Total Customer Service and Informational Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55</b>
<b>SALES EXPENSES</b>					<b>56</b>
Sales Expenses (910)			0	0	57
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>					<b>59</b>
Administrative and General Salaries (920)		8,225	8,225	7,960	60
Office Supplies and Expenses (921)		23,487	23,487	19,880	61
Administrative Expenses Transferred -- Credit (922)			0	0	62
Outside Services Employed (923)		7,902	7,902	21,009	* 63
Property Insurance (924)		17,523	17,523	14,854	64
Injuries and Damages (925)			0	0	65
Employee Pensions and Benefits (926)		58,419	58,419	60,757	66
Regulatory Commission Expenses (928)		3,060	3,060	1,945	67
Miscellaneous General Expenses (930)		3,831	3,831	7,233	68
Transportation Expenses (933)		6,392	6,392	3,708	69
Maintenance of General Plant (935)		20,962	20,962	16,458	70
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>149,801</b>	<b>149,801</b>	<b>153,804</b>	<b>71</b>
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>0</b>	<b>1,429,077</b>	<b>1,429,077</b>	<b>1,490,781</b>	<b>72</b>

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## Electric Operation & Maintenance Expenses

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- g Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- g Class C and class D report all expenses in Other Expense (column c)

### Electric Operation & Maintenance Expenses (Page E-04)

**Explain all This Year amounts that are more than 15% and \$5,000 higher or lower than the Last Year amount.**

- #543 - Decrease due to less maintenance needed in 2021 than prior year.
  - #565 - Decrease due to decorative lighting purchased in prior year.
  - #571 - Decrease due to engineering on line load/substation in prior year.
  - #572 - Decrease due to major storm damage in prior year.
  - #576 - Increase due to transformer maintenance and wiring for new garage doors in current year.
  - #904 - Decrease due to write off of uncollectible accounts in prior year.
  - #923 - Decrease due to legal expenses from substation purchase in prior year.
-

**Taxes (Acct. 408 - Electric)**

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	157,728	165,961	1
Social Security	14,245	14,572	2
Wisconsin Gross Receipts Tax	1,698	1,689	3
PSC Remainder Assessment	2,157	2,034	4
<b>Total Tax Expense</b>	<b>175,828</b>	<b>184,256</b>	5

### Electric Property Tax Equivalent - Detail

- g Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- g An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- g **Property Tax Equivalent - Total**  
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be included in the notes.

**COUNTY: JUNEAU(2)**

SUMMARY OF TAX RATES			PROPERTY TAX EQUIVALENT CALCULATION		
1. State Tax Rate	mills	0.000000	<b>12. Local Tax Rate</b>	mills	<b>15.311983</b>
2. County Tax Rate	mills	8.556806	<b>13. Combined School Tax Rate</b>	mills	<b>11.801528</b>
3. Local Tax Rate	mills	15.311983	<b>14. Other Tax Rate - Local</b>	mills	<b>0.000000</b>
4. School Tax Rate	mills	10.107550	<b>15. Total Local &amp; School Tax Rate</b>	mills	<b>27.113511</b>
5. Vocational School Tax Rate	mills	1.693978	<b>16. Total Tax Rate</b>	mills	<b>35.670317</b>
6. Other Tax Rate - Local	mills	0.000000	<b>17. Ratio of Local and School Tax to Total</b>	dec.	<b>0.760114</b>
7. Other Tax Rate - Non-Local	mills	0.000000	<b>18. Total Tax Net of State Credit</b>	mills	<b>33.943048</b>
<b>8. Total Tax Rate</b>	mills	<b>35.670317</b>	<b>19. Net Local and School Tax Rate</b>	mills	<b>25.800589</b>
9. Less: State Credit	mills	1.727269	20. Utility Plant, Jan 1	\$	8,019,192
<b>11. Net Tax Rate</b>	mills	<b>33.943048</b>	21. Materials & Supplies	\$	177,887
			<b>22. Subtotal</b>	\$	<b>8,197,079</b>
			23. Less: Plant Outside Limits	\$	79,430
			<b>24. Taxable Assets</b>	\$	<b>8,117,649</b>
			25. Assessment Ratio	dec.	0.753094
			<b>26. Assessed Value</b>	\$	<b>6,113,353</b>
			<b>27. Net Local and School Tax Rate</b>	mills	<b>25.800589</b>
			<b>28. Tax Equiv. Computed for Current Year</b>	\$	<b>157,728</b>

**PROPERTY TAX EQUIVALENT - TOTAL**

PROPERTY TAX EQUIVALENT CALCULATION	
1. Utility Plant, Jan 1	\$ 8,019,192
2. Materials & Supplies	\$ 177,887
<b>3. Subtotal</b>	<b>\$ 8,197,079</b>
4. Less: Plant Outside Limits	\$ 79,430
<b>5. Taxable Assets</b>	<b>\$ 8,117,649</b>
<b>6. Assessed Value</b>	<b>\$ 6,113,353</b>
<b>7. Tax Equiv. Computed for Current Year</b>	<b>\$ 157,728</b>
8. Tax Equivalent per 1994 PSC Report	\$ 39,560
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$
<b>10. Tax Equivalent for Current Year (see notes)</b>	<b>\$ 157,728</b>

## Electric Utility Plant in Service - Plant Financed by Utility or Municipality

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	500				500	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	5
<b>STEAM PRODUCTION PLANT</b>						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Boiler Plant Equipment (312)	0				0	9
Engines and Engine Driven Generators (313)	0				0	10
Turbogenerator Units (314)	0				0	11
Accessory Electric Equipment (315)	0				0	12
Miscellaneous Power Plant Equipment (316)	0				0	13
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
<b>HYDRAULIC PRODUCTION PLANT</b>						15
Land and Land Rights (330)	0				0	16
Structures and Improvements (331)	0				0	17
Reservoirs, Dams and Waterways (332)	0				0	18
Water Wheels, Turbines and Generators (333)	0				0	19
Accessory Electric Equipment (334)	0				0	20
Miscellaneous Power Plant Equipment (335)	0				0	21
Roads, Railroads and Bridges (336)	0				0	22
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	23
<b>OTHER PRODUCTION PLANT</b>						24
Land and Land Rights (340)	835				835	25
Structures and Improvements (341)	341,955				341,955	26
Fuel Holders, Producers and Accessories (342)	189,264				189,264	27
Prime Movers (343)	448,544				448,544	28
Generators (344)	1,290,135				1,290,135	29
Accessory Electric Equipment (345)	486,262				486,262	30
Miscellaneous Power Plant Equipment (346)	0				0	31
<b>Total Other Production Plant</b>	<b>2,756,995</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,756,995</b>	32
<b>TRANSMISSION PLANT</b>						33
Land and Land Rights (350)	0				0	34
Structures and Improvements (351)	0				0	35
Station Equipment (353)	196,336				196,336	36

### Electric Utility Plant in Service - Plant Financed by Utility or Municipality

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Towers and Fixtures (354)	0				0	37
Poles and Fixtures (355)	0				0	38
Overhead Conductors and Devices (356)	0				0	39
Underground Conduit (357)	0				0	40
Underground Conductors and Devices (358)	0				0	41
Roads and Trails (359)	0				0	42
<b>Total Transmission Plant</b>	<b>196,336</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>196,336</b>	<b>43</b>
<b>DISTRIBUTION PLANT</b>						<b>44</b>
Land and Land Rights (360)	0				0	45
Structures and Improvements (361)	0				0	46
Station Equipment (362)	839,824	8,559			<b>848,383</b>	47
Storage Battery Equipment (363)	0				0	48
Poles, Towers and Fixtures (364)	368,722				<b>368,722</b>	49
Overhead Conductors and Devices (365)	700,837				<b>700,837</b>	50
Underground Conduit (366)	0				0	51
Underground Conductors and Devices (367)	710,731				<b>710,731</b>	52
Line Transformers (368)	409,110	18,782	11,299		<b>416,593</b>	53
Services (369)	143,943	6,761			<b>150,704</b>	54
Meters (370)	149,624	851			<b>150,475</b>	55
Installations on Customers' Premises (371)	0				0	56
Leased Property on Customers' Premises (372)	0				0	57
Street Lighting and Signal Systems (373)	85,567				<b>85,567</b>	58
<b>Total Distribution Plant</b>	<b>3,408,358</b>	<b>34,953</b>	<b>11,299</b>	<b>0</b>	<b>3,432,012</b>	<b>59</b>
<b>GENERAL PLANT</b>						<b>60</b>
Land and Land Rights (389)	0				0	61
Structures and Improvements (390)	58,372				<b>58,372</b>	62
Office Furniture and Equipment (391)	15,790				<b>15,790</b>	63
Computer Equipment (391.1)	18,396	2,922			<b>21,318</b>	64
Transportation Equipment (392)	124,276		28,000		<b>96,276 *</b>	65
Stores Equipment (393)	0				0	66
Tools, Shop and Garage Equipment (394)	59,721				<b>59,721</b>	67
Laboratory Equipment (395)	0				0	68
Power Operated Equipment (396)	165,022				<b>165,022</b>	69
Communication Equipment (397)	0				0	70
SCADA Equipment (397.1)	0				0	71
Miscellaneous Equipment (398)	0				0	72

### Electric Utility Plant in Service - Plant Financed by Utility or Municipality

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Tangible Property (399)	0				0	73
<b>Total General Plant</b>	<b>441,577</b>	<b>2,922</b>	<b>28,000</b>	<b>0</b>	<b>416,499</b>	74
<b>Total utility plant in service directly assignable</b>	<b>6,803,766</b>	<b>37,875</b>	<b>39,299</b>	<b>0</b>	<b>6,802,342</b>	75
Common Utility Plant Allocated to Electric Department	0				0	76
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>6,803,766</b>	<b>37,875</b>	<b>39,299</b>	<b>0</b>	<b>6,802,342</b>	77



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**Electric Utility Plant in Service - Plant Financed by Utility or Municipality**

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- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

**Electric Utility Plant in Service - Plant Financed by Utility or Municipality (Page E-07)****Retirements for one or more accounts exceed \$25,000, please explain.**#392 - Utility sold a truck in the current year.

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### Electric Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>STEAM PRODUCTION PLANT</b>						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Boiler Plant Equipment (312)	0				0	9
Engines and Engine Driven Generators (313)	0				0	10
Turbogenerator Units (314)	0				0	11
Accessory Electric Equipment (315)	0				0	12
Miscellaneous Power Plant Equipment (316)	0				0	13
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
<b>HYDRAULIC PRODUCTION PLANT</b>						15
Land and Land Rights (330)	0				0	16
Structures and Improvements (331)	0				0	17
Reservoirs, Dams and Waterways (332)	0				0	18
Water Wheels, Turbines and Generators (333)	0				0	19
Accessory Electric Equipment (334)	0				0	20
Miscellaneous Power Plant Equipment (335)	0				0	21
Roads, Railroads and Bridges (336)	0				0	22
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	23
<b>OTHER PRODUCTION PLANT</b>						24
Land and Land Rights (340)	0				0	25
Structures and Improvements (341)	789,907				789,907	26
Fuel Holders, Producers and Accessories (342)	0				0	27
Prime Movers (343)	0				0	28
Generators (344)	0				0	29
Accessory Electric Equipment (345)	0				0	30
Miscellaneous Power Plant Equipment (346)	0				0	31
<b>Total Other Production Plant</b>	<b>789,907</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>789,907</b>	32
<b>TRANSMISSION PLANT</b>						33
Land and Land Rights (350)	0				0	34
Structures and Improvements (351)	0				0	35
Station Equipment (353)	0				0	36

### Electric Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Towers and Fixtures (354)	0				0	37
Poles and Fixtures (355)	0				0	38
Overhead Conductors and Devices (356)	0				0	39
Underground Conduit (357)	0				0	40
Underground Conductors and Devices (358)	0				0	41
Roads and Trails (359)	0				0	42
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43</b>
<b>DISTRIBUTION PLANT</b>						<b>44</b>
Land and Land Rights (360)	0				0	45
Structures and Improvements (361)	0				0	46
Station Equipment (362)	42,137				42,137	47
Storage Battery Equipment (363)	0				0	48
Poles, Towers and Fixtures (364)	1,621				1,621	49
Overhead Conductors and Devices (365)	12,054				12,054	50
Underground Conduit (366)	0				0	51
Underground Conductors and Devices (367)	104,629	1,792			106,421	52
Line Transformers (368)	47,417	1,637			49,054	53
Services (369)	183,518	5,014			188,532	54
Meters (370)	23,607				23,607	55
Installations on Customers' Premises (371)	0				0	56
Leased Property on Customers' Premises (372)	0				0	57
Street Lighting and Signal Systems (373)	3,026	2,969			5,995	58
<b>Total Distribution Plant</b>	<b>418,009</b>	<b>11,412</b>	<b>0</b>	<b>0</b>	<b>429,421</b>	<b>59</b>
<b>GENERAL PLANT</b>						<b>60</b>
Land and Land Rights (389)	0				0	61
Structures and Improvements (390)	0				0	62
Office Furniture and Equipment (391)	0				0	63
Computer Equipment (391.1)	0				0	64
Transportation Equipment (392)	7,510				7,510	65
Stores Equipment (393)	0				0	66
Tools, Shop and Garage Equipment (394)	0				0	67
Laboratory Equipment (395)	0				0	68
Power Operated Equipment (396)	0				0	69
Communication Equipment (397)	0				0	70
SCADA Equipment (397.1)	0				0	71
Miscellaneous Equipment (398)	0				0	72

### Electric Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Tangible Property (399)	0				0	73
<b>Total General Plant</b>	<b>7,510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,510</b>	74
<b>Total utility plant in service directly assignable</b>	<b>1,215,426</b>	<b>11,412</b>	<b>0</b>	<b>0</b>	<b>1,226,838</b>	75
Common Utility Plant Allocated to Electric Department	0				0	76
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>1,215,426</b>	<b>11,412</b>	<b>0</b>	<b>0</b>	<b>1,226,838</b>	77

## Transmission and Distribution Lines

Enter the miles of distribution and transmission lines in your system. Enter the lines as either distribution or transmission in the same manner in which they are booked for accounting purposes.

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
<b>Primary Distribution System Voltage(s) Æ Urban</b>						1
<b>Pole Lines</b>						2
2.4/4.16 kV (4kV)	5				5	3
7.2/12.5 kV (12kV)	2				2	4
14.4/24.9 kV (25kV)	0				0	5
19.9/34.5 kV (34.5kV)	0				0	6
All Secondary	0				0	7
<b>Underground Lines</b>						8
2.4/4.16 kV (4kV)	4				4	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	0				0	11
19.9/34.5 kV (34.5kV)	0				0	12
All Secondary	0				0	13
<b>Primary Distribution System Voltage(s) Æ Rural</b>						14
<b>Pole Lines</b>						15
2.4/4.16 kV (4kV)	8				8	16
7.2/12.5 kV (12kV)	0				0	17
14.4/24.9 kV (25kV)	0				0	18
19.9/34.5 kV (34.5kV)	0				0	19
All Secondary	0				0	20
<b>Underground Lines</b>						21
2.4/4.16 kV (4kV)	0				0	22
7.2/12.5 kV (12kV)	0				0	23
14.4/24.9 kV (25kV)	0				0	24
19.9/34.5 kV (34.5kV)	0				0	25
All Secondary	0				0	26
<b>Transmission System</b>						27
<b>Pole Lines</b>						28
34.5 kV	0				0	29
69 kV	0				0	30
115 kV	0				0	31
138 kV	0				0	32
<b>Underground Lines</b>						33
34.5 kV	0				0	34
69 kV	0				0	35
115 kV	0				0	36
138 kV	0				0	37

### Monthly Peak Demand and Energy Usage

- g Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) kilowatt-hours.
- g Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
- g Monthly energy usage should be the sum of the respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account Schedule.
- g If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
- g Time reported in column (e) should be in military time (e.g., 6:00 pm would be reported as 18:00).
- g If the utility has class coincident peak demand report class demand at the time of the utility's peak and total monthly class energy.

**SYSTEM: ELROY**

Type of Reading: 60 minutes integrated

Supplier: Dairyland Power Cooperative

Month (a)	Monthly Peak Usage				Time Ending (HH:MM) (e)	Monthly Energy Usage (kWh) (f)	
	kW (b)	Day of Week (c)	Date (d)				
January	4,051	Wednesday	01/20/2021	11:00	1,948,007	1	
February	4,269	Thursday	02/11/2021	11:00	1,935,790	2	
March	3,780	Tuesday	03/02/2021	11:00	1,914,022	3	
April	3,455	Wednesday	04/28/2021	15:00	1,687,502	4	
May	3,997	Monday	05/24/2021	15:00	1,660,648	5	
June	4,677	Wednesday	06/09/2021	15:00	1,964,996	6	
July	4,778	Tuesday	07/06/2021	15:00	1,991,891	7	
August	4,559	Tuesday	08/10/2021	16:00	2,054,972	8	
September	4,016	Wednesday	09/01/2021	15:00	1,787,160	9	
October	3,760	Wednesday	10/06/2021	15:00	1,723,188	10	
November	3,829	Thursday	11/18/2021	12:00	1,767,916	11	
December	3,626	Tuesday	12/07/2021	11:00	1,741,731	12	
<b>Total</b>	<b>48,797</b>				<b>22,177,823</b>	13	

### Monthly Peak Demand and Energy Usage

- g Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) kilowatt-hours.
- g Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
- g Monthly energy usage should be the sum of the respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account Schedule.
- g If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
- g Time reported in column (e) should be in military time (e.g., 6:00 pm would be reported as 18:00).
- g If the utility has class coincident peak demand report class demand at the time of the utility's peak and total monthly class energy.

#### Monthly Peak Usage By Rate Schedule

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
<b>Residential Sales</b>													1
RG-1 kW at Peak													2
RG-1 Monthly Usage kWh	469,598	602,519	390,021	339,929	358,036	469,107	478,137	512,492	429,445	358,294	377,618	436,653	3
<b>Commercial &amp; Industrial</b>													4
CP-1 kW at Peak													5
CP-1 Monthly Usage kWh	53,313	56,419	46,454	45,896	48,824	52,824	47,133	49,463	50,639	45,347	43,281	53,835	6
CP-2 kW at Peak													7
CP-2 Monthly Usage kWh	246,360	314,104	252,712	232,656	263,568	264,856	262,680	260,888	270,624	234,336	248,992	245,520	8
CP-3 kW at Peak													9
CP-3 Monthly Usage kWh	504,000	808,800	774,000	740,400	766,800	736,800	780,000	831,600	924,000	804,000	757,800	624,600	10
CP-4 kW at Peak													11
CP-4 Monthly Usage kWh													12
GS-1 kW at Peak													13
GS-1 Monthly Usage kWh	226,761	300,994	207,603	188,768	199,390	229,609	265,148	256,302	225,547	194,311	199,329	209,412	14
<b>Lighting Service</b>													15
MS-1 kW at Peak													16
MS-1 Monthly Usage kWh													17

## Electric Energy Account

Description (a)	kWh (b)
<b>SOURCE OF ENERGY</b>	
<b>Generation (excluding Station Use):</b>	
Steam	
Nuclear Steam	
Hydraulic	
Combustion Turbine	
Internal Combustion	90,640
Non-Conventional (wind, photovoltaic, etc.)	
<b>Total Generation</b>	<b>90,640</b>
Purchases	22,105,668
Interchanges:	
In (gross)	
Out (gross)	
<b>Net</b>	<b>0</b>
Transmission for/by others (wheeling):	
Received	
Delivered	
<b>Net</b>	<b>0</b>
<b>Total Source of Energy</b>	<b>22,196,308</b>
<b>DISPOSITION OF ENERGY</b>	
Sales to Ultimate Consumers (including interdepartmental sales)	20,795,537
Sales For Resale	
<b>Energy Used by the Company (excluding station use):</b>	
Electric Utility	
Common (office, shops, garages, etc. serving 2 or more util. depts.)	
<b>Total Used by Company</b>	<b>0</b>
<b>Total Sold and Used</b>	<b>20,795,537</b>
<b>Energy Losses:</b>	
Transmission Losses (if applicable)	
Distribution Losses	1,400,771
<b>Total Energy Losses</b>	<b>1,400,771</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>6.3108%</b>
<b>Total Disposition of Energy</b>	<b>22,196,308</b>



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## Electric Generating Plant Statistics (Large Plants)

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- g Report data for plant in service only.
- g Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
- g Indicate by a footnote any plant leased or operated as a joint facility.
- g If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- g If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
- g If gas is used and purchased on a term basis report the BTU content of the gas and the quantity of fuel burned converted to MCT.
- g Quantities of fuel burned and average cost per unit of fuel burned must be consistent with charges to expense accounts 501 and 547 as shown on line 20
- g If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

### Purchased Power Statistics

- g Use separate entries for each point of delivery, where a different wholesale supplier contract applies.
- g For purchased power suppliers with multiple delivery points, you may combine into a single delivery point.

**Source: 1**

Name of Vender	Type of Power Purchased	Point of Delivery
Dairyland Power Cooperative	Non-Firm	Municipal

Voltage at Which Delivered:	69.0
Voltage at Point of Metering:	12.5
Total of 12 Monthly Maximum Demands -- kW:	48,526
Average Load Factor:	62.4031
Total Cost of Purchased Power:	1,036,325
Average cost per kWh:	0.0469
On-Peak Hours (if applicable):	

Monthly Purchases --- kWh		
	on-Peak	off-Peak
January	1,946,989	0
February	1,935,793	0
March	1,920,470	0
April	1,693,867	0
May	1,604,664	0
June	1,935,620	0
July	1,991,888	0
August	2,055,138	0
September	1,787,931	0
October	1,720,127	0
November	1,768,999	0
December	1,744,182	0
<b>Total kWh</b>	<b>22,105,668</b>	<b>0</b>

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## Customer Owned Distributed Energy Resources

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- g Report each customer owned distributed energy resource with an installed capacity of 20 kilowatts or greater.
- g Report as monthly purchases, all energy delivered to the company.
- g If energy purchases are not made according on-peak and off-peak periods, provide monthly purchase amounts according to the on-peak and off-peak hours of the utility's primary purchased power supplier, and explain in footnote.
- g If the utility is unable to separate energy purchases into on-peak and off-peak periods, explain in footnote.
- g Report voltage at the point of metering in volts.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

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## Hydroelectric Generating Plant Statistics (Large Plants)

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- g Large plants are hydro plans of 10,000 kW or more of installed capacity (nameplate ratings). Small plants are entered in Schedule E-17.
- g If any plant is leased, operated under a license from the Federal Energy Regulatory Commission (FERC), or operated as a joint facility, indicate such facts in a footnote. If a FERC licensed project, give project number.
- g If net peak demand for 60 minutes is not available, give that which is available, specifying period.
- g If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY - - -

### Electric Generating Plant Statistics (Small Plants)

- g Small generating plants are steam plants of less than 25,000 kW, internal combustion and gas-turbine plants, conventional hydro plants, solar and pumped storage plants of less than 10,000 kW installed capacity (name plate rating).
- g Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Plant Name (a)	Unit ID (b)	Kind of Plant (c)	Year Originally Constructed (d)	Installed Capacity Name Plate Rating (in kW) (e)	Net Peak Demand kW (60 min.) (f)	Net Generation Excluding Plant Use kWh (g)	Cost of Plant (Including Asset Retirement Costs) (h)	Plant Cost (Including Asset Retirement Cost) per kW (i)	Operating Excluding Fuel (j)	Production Expenses Fuel (k)	Production Expenses Maintenance (l)	Kind of Fuel (m)	Fuel Costs (In cents per Million BTU) (n)	
Generator 1	1	Internal Combustion	2005	2310.00	2200.0	35040						Diesel		1
Generator 2	2	Internal Combustion	2005	2310.00	2200.0	36090						Diesel		2
Generator 3	5	Internal Combustion	1972	2070.00	2200.0	24930						Diesel		3
<b>Total Internal Combustion</b>				6690.00		96060	0		0	0	0			4
<b>Utility Total</b>				6690.00		96060	0		0	0	0			5

### Substation Equipment

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Substation Name (a)	Voltage High Side kV (b)	Voltage Low Side kV (c)	Number of Main Transformers in Operation (d)	Total Capacity of Transformers in kVA (e)	Number of Spare Transformers on Hand (f)	15-Minute Maximum Demand in kW (g)	Date and Hour of Maximum Demand (h)	kWh Annual Throughput (i)	*	1
Municipal	69.0	12.5	2	7,500	0	4,778	07/06/2021 03:00 PM	22,177,823	*	1

### Electric Metering

- g Please enter the number of meters currently in use for each customer class.
- g For **Meter Types** enter the number of meters with that function, regardless of actual use.
- g For **Read Method** enter the number of meters with that capability, regardless of actual read method.
- g For **Tested** enter the number of meters tested in the annual report year.

Description (a)	Meter Count (b)	Meter Types				Read Method			Tested (j)	
		Energy Only (c)	Energy TOU (d)	Demand (e)	Demand TOU (f)	Manual (g)	Drive-by (h)	Remote (i)		
RG-1 Residential	666	666				8	658		1	
CP-1 General Service									2	
CP-2 Large Power	7			7		6	1		3	
CP-3 Industrial Power	3			3		2	1		4	
CP-4 Interruptible Power									5	
GS-1 General Service	142	142				13	129		6	
MS-1 Street Lighting	230	230				230			7	
Stock	92						92		8	
<b>TOTAL:</b>	<b>1,140</b>	<b>1,038</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>259</b>	<b>881</b>	<b>0</b>	<b>0</b>	<b>9</b>

## Electric Customers Served

- g List the number of customer accounts in each municipality for which your utility provides retail service. Do not include wholesale customers.
- g Per Wisconsin state statute, a city, village, town or sanitary district may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located ~~within Muni Boundary~~ refers to those located inside the jurisdiction that owns the utility.

Municipality (a)	Customers End of Year (b)	
Elroy (City) **	768	1
Plymouth (Town)	33	2
Wonewoc (Town)	13	3
<b>Total - Juneau County</b>	<b>814</b>	<b>4</b>
Glendale (Town)	4	5
<b>Total - Monroe County</b>	<b>4</b>	<b>6</b>
<b>Total - Customers Served</b>	<b>818</b>	<b>7</b>
<b>Total - Outside Muni Boundary</b>	<b>50</b>	<b>8</b>
<b>Total - Within Muni Boundary **</b>	<b>768</b>	<b>9</b>

\*\* = Within municipal boundary



## Low Income and Energy Efficiency Programs

- g Use checkboxes to identify whether you contribute public benefits funds to statewide programs (Focus on Energy and/or DOA Low-Income) or keep funds for commitment to community programs. Check the "Voluntary" box if you fund programs above the level required by public benefits statutes, such as for voluntary programs or to meet the conditions of legal settlements.
- g Record your efficiency and low-income account balances as of the beginning of the calendar year.
- g Record total Account 253 collections for efficiency and low-income programs during the calendar year.
  - Under "Public Benefits Collections," record total collections related to statutory public benefits requirements.
  - Under "Additional Collections," record any collections in excess of public benefits requirements.
- g Identify the number of customers whose bills were adjusted in order to comply with the statutory cap on public benefits collections, which prohibits collections in excess of \$750 per month or 3.0 percent of a customer bill, whichever is lesser. Count all customers affected at least one month of the year.
  - Some utilities may not be able to easily identify affected customers. For example, billing systems may make it time-consuming or impossible to identify the customers receiving adjustments. If you cannot efficiently identify the number of customers affected, leave the entry blank and add a footnote to the page explaining your difficulty.
- g Record total Account 186 expenditures for efficiency and low-income programs during the calendar year.
  - Under "Statewide Program Contributions", include all payments made to Focus on Energy for Energy Efficiency, and to DOA for Low-Income Programs.
  - Under "Utility Expenditures," include all expenditures on commitment to community programs and additional activities.
- g Record the Net Balance in the efficiency and low-income accounts at the end of the calendar year.

### Expenditures and Revenues

	Low Income	Energy Efficiency	Public Benefits Total	
Commitment to Community				1
State Program Participant (DOA Low Income/Focus on Energy)	X	X		2
Additional Programming				3
<b>Revenues</b>				4
Beginning of the Year Balance	0	796	796	5
Account 253 Collections	5,517	5,517	11,034	6
Public Benefits Collections	5,517	5,517	11,034	7
Additional Collections				8
Number of Customers Affected by Statutory Cap on Public Benefits Collection				9
<b>Expenditures</b>				10
Account 186 Expenditures	5,517	5,497	11,014	11
Statewide Program Contributions	5,517	5,497	11,014	12
Utility Expenditures				13
<b>Net Balance</b>	0	816	816	14

## Electric Meter Consumer Adjustment

- g A classified record shall be kept of the number and amount of refunds and charges made because of inaccurate meters, stopped or broken meters, faulty or incorrect metering installations, failure to apply appropriate multipliers or application of incorrect multipliers, misapplication of rates, fraud or theft of service and other erroneous billing.
- g The report shall show the number and amount of refunds or charges under each of the categories listed above.
- g A record shall also be kept of the complaint or customer requested tests made and the total number for the year included in this report.

Description (a)	Credits/Refunds		Charges		
	Total Number of Credits/Refund (b)	Total Dollars (c)	Total Number of Charges (d)	Total Dollars (e)	
Inaccurate Meter					1
Stopped/Broken Meter					2
Faulty/Incorrect Meter					3
Incorrect Meter Multiplier					4
Misapplication of Rates					5
Fraud/Theft of Service					6
Switched Meters					7
Other Erroneous Billing			3	925	8
<b>TOTAL:</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>925</b>	<b>9</b>

Number of Meter Complaint: 0

Customer Requested Tests Performed: 0

## Electric Residential Customer Data – Disconnection, Arrears, and Tax Roll

- g For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- g For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- g For residential arrears, include billed amounts past due and unpaid.

	Description (a)	Amount (b)
<b>Disconnections</b>		
1.	Total number of disconnection notices sent to residential customers for non-payment during the year	661
2.	Total number of residential disconnections of service performed for non-payment during the year	10
<b>Arrears</b>		
1.	Total number of residential customers with arrears as of December 31	0
2.	Total dollar amount of residential customer arrears as of December 31	10,289
<b>Tax Roll</b>		
1.	Total number of residential customers with arrears placed on the tax roll	5
2.	Total dollar amount of residential arrears placed on the tax roll	870
	<b>Footnotes</b>	<b>No</b>

# Electric Residential Customer Data Disconnection, Arrears, and Tax Roll

- g For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- g For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- g For residential arrears, include billed amounts past due and unpaid.

## Electric Residential Customer Data Disconnection, Arrears, and Tax Roll (Page E-24)

### General Footnote

Utility's software is unable to obtain total number of residential customers with arrears as of December 31,